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August 14, 2023

**VIA ECF**

The Honorable Patrick J. Schlitz, Chief Judge  
United States District Court, District of Minnesota  
United States District Courthouse  
300 South Fourth Street, Courtroom 15  
Minneapolis, MN 55415

*Re: Dionicio v. U.S. Bancorp*, Case No. 0:23-cv-00026-PJS-DLM

Dear Chief Judge Schlitz:

Plaintiff respectfully submit this Notice of Supplemental Authorities relevant to their opposition to the pending Motion to Dismiss Plaintiffs' Amended Complaint (ECF No. 32) to inform the Court of the recent Reports and Recommendations in *Nohara et al. v. Prevea Clinic Inc. et al.*, No. 2:20-cv-01079-WCG-SCD (E.D. Wis. July 21, 2023), and *Glick v. ThedaCare Inc. et al.*, No. 1:20-cv-01236-WCG-SCD (E.D. Wis. July 20, 2023), in which the same magistrate as in *Cotter v. Matthews International*, recommended denying in whole or in part Defendants' motion to dismiss, finding, inter alia, that the complaints plausibly alleged the mega plans in question paid excessive recordkeeping fees, as those allegations were based on meaningful comparisons with similar-sized plans or fees paid based on arguments of plan service commoditization and fungibility.

A copy of those opinions are attached hereto as Exhibits A and B.

We thank the Court for its attention to this matter.

Respectfully submitted,

s/ *Paul M. Secunda*

Paul M. Secunda  
Attorney for Plaintiff  
and Proposed Class